

IN THE UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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CHLOE, S.A.S., J. CHOO LIMITED

Plaintiffs,

Civil Action No.: 07-cv-6491(WHP)

- against -

KEN CHEN a/k/a SHU CHEN a/k/a XIANG
CHEN, DANIEL DOE, GODDESS
TRADING d/b/a
GODDESSTRADING@HOTMAIL.COM,
LUXUNG GOODS, LUXURY GOODS,
TERRY DOE d/b/a
AZNTERRY911@HOTMAIL.COM, JASON:
DOE d/b/a JARRY326@YAHOO.COM.CN,
FASHION HANDBAGS, BENNY DOE a/k/a:
YU LIN, JEANCARLO DOE, JOSEPH a/k/a
JOSE DOE a/k/a JOSE CHONG WEN, SISI
a/k/a CECI DOE, TOP LUXURY
HANDBAGS d/b/a
LUXURYHANDBAGS277@YAHOO.COM
FRANCISCO DOE, BEN DOE, CARLOS :
DOE a/k/a CARLOS RENE TSE SIO,
INSTYLE LUXURY HANDBAGS, LIN LIN
NAN a/k/a COR1NA DOE a/k/a QIMIAO HU
a/k/a QI MIAO HU, KENNY DOE a/k/a YE
GUO a/k/a GUO Q YE, NEWCOME
TRADING d/b/a TOSCA, QUICK GLOBAL
SHIPPING, HOWARD EXPRESS
SHIPPING, RANDY DOE, JAE MAN YOO,
YAN HE XIA, WAI KIT WONG, CHEN LI
YU, CHEN X. JIANG, W. FEI ZENG,
CHENG CHEN, XIANXN CAI, FU
ALEJANDRO CHANG, WAI KIT LEW,
ENYI HUANG, YUE XU, SONG GAO,
LISA WU, JIMMY NG, TUAN PHAN, LING:
CAI, LISA CHAN YAN FEN CHEN, P.S.K.
AMERICA, INC., HENG FA INC., CHEN
STAR GIFT SHOP, JOEY'S GIFT SHOP,
INC., CATSE CO., INC., SHEN XING GIFT
SHOP INC., NEW WEALTH TRADING,
INC. d/b/a TOSCA USA, TOSCA
HANDBAGS, NICE HANDBAGS, 265
CANAL BOOTH #16, 265 CANAL BQOTH
#5, 265 CANAL BOOTH #4,277 CANAL
ADJACENT H-3D, 421A BROADWAY, and
various JOHN and JANE DOES and XYZ
COMPANIES (UNIDENTIFIED),

Defendants.

**ANSWER OF NEW WEALTH
TRADING, INC. D/B/A TOSCA
USA TO THE AMENDED
COMPLAINT**

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Defendant NEW WEALTH TRADING, INC. d/b/a TOSCA, by and through their attorneys, Gainey & McKenna, as and for their Answer to the Amended Complaint of the plaintiffs herein, states as follows:

FIRST: Deny knowledge or information sufficient to form a belief as to the truth of the allegations contained in paragraphs numbered "1" through "21", "23" through "50", "53" through "60", "62", "63", "66" through "89" of the Amended Complaint and refer all questions of law or evidence to the Court.

SECOND: As to the allegations contained in paragraph number "51" of the Amended Complaint, this Defendant avers that it maintains an office for the conducting of business at 3801 Broadway Place, Los Angeles, California, but expressly denies that it maintains an office or does business at 1116 South Main Street, Los Angeles, California; all other allegations are otherwise denied and all questions of law or evidence are referred to the Court.

THIRD: As to the allegations contained in paragraph number "22" of the Amended Complaint, this Defendant avers that, upon information and belief, defendant Newcome Trading, Inc. d/b/a Tosca, conducts business at 125 West 30th Street, New York, New York, but not at 25 Howard Street, New York, New York, and as to the allegations contained in paragraph number "52" of the Amended Complaint, this Defendant avers that, upon information and belief, defendant Tosca Handbags, conducts business at 1116 South Main Street, Los Angeles, California, but not at 3801 Broadway Place, Los Angeles, California nor at 125 West 30th Street, New York, New York; all other allegations are otherwise denied and all questions of law or evidence are referred to the Court.

FOURTH: Deny each and every allegation, to the extent they are directed at this Defendant, contained in the paragraphs numbered "64" and "65" except aver that this

Defendant's only contact to the State of New York is to send shipments of merchandise from California to defendant Newcome Trading, Inc. d/b/a Tosca and refer all questions of law or evidence to the Court.

FIFTH: Deny each and every allegation, to the extent that they are directed at this Defendant, contained in the paragraphs numbered "90" through "97" "99" through "102", "104" through "108", "110" through "114", "116" through "120", "122" through "126", "128", "129", "131" through 134" of the Amended Complaint and refer all questions of law or evidence to the Court.

SIXTH: No response is required to paragraphs "61", "98", "103", "109", "115", "121", "127" and "130" of the Amended Complaint.

SEVENTH: No response is required as to the WHEREFORE paragraph of the Amended Complaint.

AFFIRMATIVE DEFENSES

Upon information and belief, this Defendant states as follows:

1. Plaintiffs' claims fail to state a claim upon which relief can be granted as against this Defendant.
2. This Court lacks personal jurisdiction over this Defendant.
3. Venue is not proper in this Court as to this Defendant
4. Plaintiffs' claims are barred by the applicable statute of limitations.
5. Plaintiffs have unclean hands.
6. Plaintiffs' claims are barred by the doctrines of abandonment, fair use, estoppel, waiver, laches and acquiescence.
7. Plaintiffs have suffered no legally cognizable damages from any conduct of this

Defendant.

8. Plaintiffs have failed to mitigate their damages.

9. To the extent that plaintiffs may have already litigated their claims herein, plaintiffs' claims are barred by collateral estoppel and/or res judicata and/or arbitration and award.

10. Plaintiffs have failed to join indispensable parties to this action.

11. No acts or omissions of this Defendant proximately caused any injuries and/or damages to Plaintiffs.

12. The sole proximate cause or a proximate cause of the damages alleged to have been suffered by the Plaintiffs was due to either the conduct, fault, omissions and/or negligence of either the Plaintiffs themselves or defendants other than this Defendant.

13. All applicable defenses which have been or will be asserted by other persons or entities in this action are adopted and incorporated by reference as if fully set forth herein. In addition, this Defendant will rely upon any and all further defenses which become available or appear during discovery in this action and hereby specifically reserves its right to amend its Answer for the purpose of asserting any such additional defenses.

Dated: New York, New York
September 7, 2007

Yours, etc.

GAINEY & McKENNA
Attorneys for Defendant
NEW WEALTH TRADING, INC.
d/b/a TOSCA
295 Madison Avenue - 4th Floor
New York, New York 10017
(212) 983-1300
Our File No. :355.152

By: S/
Thomas J. McKenna (7109)

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SOUTHERN DISTRICT OF NEW YORK

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Plaintiffs,

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ADJACENT H-3D, 421A BROADWAY, and
various JOHN and JANE DOES and XYZ
COMPANIES (UNIDENTIFIED),

CERTIFICATE OF SERVICE

Defendants.

-----X

I, THOMAS J. McKENNA certify that on September 7, 2007, I caused the foregoing Answer of New Wealth Trading, Inc. D/B/A Tosca USA to the Amended Complaint dated September 7, 2007, to be served and filed via the Court's ECF system.

Dated: September 7, 2007
New York, New York

GAINEY & McKENNA

By: S/_____
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